

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**December 15, 2014**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Miley (Bucky) Glover, CPA, President; Michael H. Womble, CPA, Vice President; Wm. Hunter Cook, CPA, Secretary-Treasurer; Tawannah G. Allen, Ed.D; Murchison (Bo) Biggs, CPA; George W. Rohe, CPA; and Jeffrey J. Truitt, Esq.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Manager-Communications; Ann J. Hinkle, Manager-Professional Standards; Kayla White, Assistant-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

**GUESTS:** James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; Mark Sotichack, CPA, NCACPA; Amanda Davis, Infrastructure & Design Manager, NCACPA; Walter C. Davenport, CPA, Chair, NASBA; Curt Lee, Legislative Liaison, NCSA; Suzanne Jolicoeur, Senior Manager, State Regulation & Legislation, AICPA; and Officer K.C. Min, Raleigh Police Department.

**CALL TO ORDER:** President Glover called the meeting to order at 10:05 a.m.

**MINUTES:** The minutes of the November 17, 2014, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The November 2014 financial statements were accepted as submitted.

Dr. Allen presented the recommendations of the Professional Education and Applications Committee's review of the information related to the Board's current fee structure. Dr. Allen stated that the Committee did not recommend any reduction in fees charged by the Board. The Committee asked the Executive Staff to determine if Board funds could legally be expended in support of the NASBA Center for the Public Trust and to determine how well the current Exam scholarship/voucher program is working and if it can be approved.

**LEGISLATIVE AND RULE-MAKING ITEMS:** Mr. Cook and Dr. Allen moved to approve the draft amendment to 21 NCAC 08G .0406 for rule-making. The draft was

discussed and Messrs. Truitt and Cook offered a substitute motion with changes. Motion passed with seven (7) affirmative and zero (0) negative votes.

**NATIONAL ORGANIZATION ITEMS:** Messrs. Cook and Biggs moved to approve the draft response as amended to the AICPA BOE *Invitation to Comment on Maintaining the Relevance of the Uniform CPA Examination*. Motion passed.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Trainor and Mr. Allen reviewed an NC Court of Appeals ruling regarding a North Carolina CPA and the effect of the ruling on the regulation of CPAs in North Carolina by the Board. The Board instructed President Glover to send a letter to the National Association of State Boards of Accountancy (NASBA) requesting that NASBA file an *amicus curiae* brief on behalf of the profession and all boards of accountancy.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. Cook moved and the Board approved the following recommendations of the Committee:

Case No. C2014225 - Julia Chiu Smith - Approve the signed Consent Order (Appendix I).

Case No. C2014243 - Beverly Schain - Approve the signed Consent Order (Appendix II).

Case No. C2014304 - Bryson David Kiser - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix III).

Case No. C2014353 - William Daniel Turner, Jr. - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix IV).

Case No. C2014365 - Kelly-Jean Kwiatkowski - Approve the signed Notice of Apparent Violation and Agreement to Cease and Desist (Appendix V).

Case No. C2014069 - Close the case without prejudice.

Case No. C2014192 - Close the case without prejudice.

Case No. C2013018-1 and Case No. C2013018-2 - Close the cases without prejudice.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:** Dr. Allen moved and the Board approved the following recommendations of the Committee:

**Reciprocal Certificate Applications** - The Committee recommended that the Board approve the following:

Craig J. Adams  
Catherine Taylor Blackmon  
Lisa Jane Cunningham  
Thomas Lee Fiepke

Jon A. Manning  
Reshma Naresh Mulchandani  
Peggy Pei-Chi Wang

**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits that were approved by the Executive Director:

Sarah Machel Bazzle, T8205  
David Alan Berk, T8206  
Craig Allan Higgins, T8207  
James Cole Younger, T8208  
Robert Paul Hureau, T8209  
David Michael Grim, T8210  
Troy Edward Dolan, T8211  
Jessica Kathleen Cavett, T8212  
Kevin Matthew Kaval, T8213  
Megan Naugle Seymore, T8249

Michael David Westfall, T8250  
Mark Stephen White, T8251  
Bryce Staliper Blair, T8252  
Thomas Vernon, Jr., T8253  
Alejandro Karlo Pulido, T8254  
Joseph Richard Pavone, T8255  
Jill Marie Goossen, T8256  
Jaclyn Susanne Lee, T8257  
Oscar Arnulfo Perla, T8258

**Reinstatements** - The Committee recommended that the Board approve the following:

James Winston Harrison, #10369

Virginia Newton Long, #14816

**Reissuance of New Certificate** - The Committee recommended that the Board approve the application for reissuance of new certificate submitted by Torrell Maurice Armstrong, #32980.

**Firm Registrations** - The Committee recommended that the Board approve the professional limited liability company, R. Craig Durham, CPA PLLC, that was approved by the Executive Director.

**Examinations** - The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Ylora Acosta  
Elizabeth Adams

Michael Alford  
Kristen Alston

Christopher Anderson  
Pommy Aynu  
Trent Ball  
Svyatoslav Bashmakov  
William Black  
Brigitte Borucki  
Andrew Bowman  
David Boyles  
Eric Brown  
Hannah Brown  
Ashley Bryant  
Lacie Byers  
Sharron Caci  
John Capasso  
Matthew Carle  
Nancy Cates  
Wenjun Chen  
An Thu Chu  
Athina Conklin  
John Copley  
Chase Crone  
Chelsea Cunningham  
Lewis Curtis  
Stacy Daniel  
Danielle Dannahower  
Carolyn Davis  
Bret Denning  
Michelle Denning  
Lauren Donadio  
Alicia Dunn  
Evan Dupe  
Jessica Earles  
Kyle Ebinger  
Nancy Elliott  
Kasie Elmore  
Zhaoyi Fan  
Shawn Fitzgerald  
Ross Foshee  
Breenan Fox  
Jordan Frazier  
Sarah Friel  
Michael Gannon  
Christopher Ganzon

Denise Gauthier  
Christopher Greenwell  
William Hall  
John Hartman  
Lauren Hatcher  
Ashley Hawkins  
Kesley Heit  
Maria Hernandez Gomez  
Forrest Hester  
Thomas Hollingsworth  
Kelsey Hopper  
Malorie Irwin  
Jerry Jarrell  
Kristin Jarvis-DeSouza  
Arik Johnson  
NamHee Jones  
Lloyd Jordan  
Israa Kanfoud  
Joseph Kerrigan  
Doyeon Kim  
Aaron King  
Stephen King  
Ruth Klein  
David Knight  
Adam Kovalevsky  
T Morris Kwekeh  
Andrea Lambert  
Andrew Linn  
Andrew Linville  
Nataly Lopera  
Travis Lowman  
Erica Mackey  
Evelyne Makatiani  
Jacob Mattern  
Mitchell Mayer  
Christopher McCoy  
Jennifer McGhee  
Marianne McKnight  
Melissa Milteer  
Kimberly Moes  
Michael Montague  
Ryan O'Neal  
Maxwell Ofori

Adaora Okonkwo  
Gerald Opyrchal  
Trenton Oswalt  
Hilary Ott  
Brandon Parks  
Brittany Patel  
Dipali Patel  
Urvisch Patel  
Jeremy Patrick  
Chelsea Payne  
James Peedin  
William Perrault  
Diani Popoca  
Natalie Reed  
Leata Riggs  
Mary Rockecharlie  
Meridith Rosborough  
Stephanie Ruggeri  
Steven Schulz  
Josepha Segbefia  
Elizabeth Senczy  
Sarang Shah  
Rosemary Sirois

Jacki Smith  
Eric Sommermann  
Nicholas Speros  
James Stephens  
Teresa Striblin  
John Tassitino  
Andrea Taylor  
Jonathan Thornton  
Michael Trznadel  
Kathryn Waldo  
Honghong Wang  
Binbin Weng  
Rachelle Westbrook  
Emily Wilkes  
Aviance Williams  
Brent Williams  
Leigh Williams  
Ryan Williams  
Jessica Wilson  
Nellie Wilson  
April Wright  
Michael Zeblo  
Sommer Zusin

Staff reviewed and requested Committee guidance regarding of a hypothetical exam application. The Committee recommended that the Board approve the application contingent on the applicant informing his moral character references of his criminal history.

**Miscellaneous** - Staff received correspondence from Ashley Elizabeth Waid. Ms. Waid failed to disclose an open container ticket on two exam applications and the certificate application. Staff recommended a one-year probationary period for her CPA license. The Committee recommended that the Board approve staff recommendation.

**RESOLUTION:** President Glover read and presented a Resolution thanking Ann J. Hinkle for her 27 years and 8 months of service to the Board and the citizens of North Carolina as a member of the Board staff and expressing best wishes to her in her upcoming retirement on December 31, 2014.

President Glover moved to make the Resolution (Appendix VI) a part of the minutes. Motion passed.

**ADJOURNMENT:** Messrs. Truitt and Cook moved to adjourn the meeting at 11:13 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Miley W. Glover, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2014225

IN THE MATTER OF:  
Juliana Chiu Smith, #33485  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 33485 as a Certified Public Accountant.
2. Respondent informed the Board on her 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 requirements.
5. Respondent provided the CPE certificates of completion to the Board as requested. Respondent was only able to provide documentation for thirty-three (33) hours of continuing professional education ("CPE") taken to meet the 2012 CPE requirements.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Forty-seven (47) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.



Consent Order -3  
Juliana Chiu Smith

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 14<sup>th</sup> DAY OF November, \_\_\_\_\_.

Juliana Chiu Smith  
Respondent

APPROVED BY THE BOARD THIS THE 15 DAY OF Dec, 2014.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Wiley W. Jovan  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2014243

IN THE MATTER OF:  
Beverly Schain, #16741  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following Findings:

1. Respondent is the holder of North Carolina certificate number 16741 as a Certified Public Accountant.
2. Respondent informed the Board on her 2013-2014 individual certificate Renewal ("Renewal") that between January 1, 2012, and June 30, 2013, she had obtained the requisite forty (40) hours of continuing professional education ("CPE") to meet the 2012 CPE requirements.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Board staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2012 and 2013 requirements.
5. Respondent could not provide the CPE certificates of completion to the Board as requested. Respondent was unable to provide any documentation for forty (40) hours of continuing professional education ("CPE") taken to meet the 2012 and 2013 CPE requirements.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board meeting.

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BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted herein by the Board.
2. Respondent's actions as set out above constitute violations of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of Respondent's consent to this Order, Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Consent Order:

1. Respondent's failure to provide adequate documentation of CPE renders the Renewal insufficient and untimely. Respondent's failure to adequately renew her certificate results in an automatic forfeiture pursuant to N.C. Gen. Stat. § 93-12(15).
2. Respondent must return her certificate to the Board within fifteen (15) days of Respondent's receipt of the Board's notification of its approval of this Consent Order.
3. Respondent may apply for the reissuance of her certificate after one (1) year from the date the Board approves this Consent Order and if Respondent's certificate and the civil penalty required in number five (5) of this Order have been timely received by the Board.
4. Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
  - a. Application form,
  - b. Payment of the application fee,
  - c. Three (3) moral character affidavits, and
  - d. Eighty (80) hours of CPE in the twelve (12) months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group-study format.

NC BOARD OF

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CPA EXAMINERS

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty, to be remitted to the Board prior to submitting a reissuance application.
6. Respondent agrees that failure to timely comply with any terms of this agreement and Consent Order shall be deemed sufficient grounds for revocation of her certificate.

CONSENTED TO THIS THE 12th DAY OF November, 2014

Beverly B. Schain  
Respondent

APPROVED BY THE BOARD THIS THE 15 DAY OF Dec, 2014

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Wiley W. Jones  
President

NC BOARD OF  
NOV 18 2014  
CPA EXAMINERS

THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

Bryson David Kiser

Respondent, Case #C2014304

NOTICE OF APPARENT VIOLATION &  
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C.G.S. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Bryson David Kiser (hereinafter "Respondent") is not actively licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina.

WHEREAS, Respondent, in May of 2011, applied for, and was granted, "retired" status for his North Carolina CPA license. As part of that application, Respondent agreed that he would not receive any earned compensation in any job or sign any documents as a CPA.

WHEREAS, Respondent, while on retired status, identified himself as a "CPA" to the IRS in order to obtain and/or maintain a PTIN registration. Respondent also identified himself on his Twitter account as a CPA.

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CPA EXAMINERS



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:

William Daniel Turner, Jr.

Respondent, Case #C2014353

NOTICE OF APPARENT VIOLATION &  
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under N.C.G.S. §93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent William Daniel Turner, Jr. (hereinafter "Respondent"), is not now, nor has he ever been, licensed as a certified public accountant in North Carolina or otherwise authorized by the Board to use the CPA title in this state, but his principal place of business is in North Carolina.

WHEREAS, Respondent, in July of 2010, signed a Notice of Apparent Violation and Demand to Cease and Desist agreeing not to use the title "CPA" and to identify himself only as an "accountant" in North Carolina.

WHEREAS, Respondent identified himself as a "CPA" to the IRS in order to obtain or maintain a PTIN registration.

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WHEREAS, Respondent has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

WHEREAS, the aforementioned facts constitute apparent violations of N.C. Gen. Stat. §§ 93-3 and 93-6 and Respondent has been notified of the same.

THEREFORE, Respondent and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 10/24/14  
Robert N. Brooks  
Executive Director

In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to:

BY: William D Turner Jr DATE: 11/17/14  
William Daniel Turner, Jr.

North Carolina State  
New Hanover County

Sworn to (or affirmed) and subscribed before me this day by William D. Turner Jr.  
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a NC Drivers License] [a credible witness has sworn to the identity of the principals William D. Turner Jr.]



Tamica Katzmann  
Notary Public Signature

Tamica Katzmann  
Notary Public Printed Name

11/17/14  
Date

April 20, 2016  
My Commission Expires



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC  
ACCOUNTANT EXAMINERS

IN THE MATTER OF:  
Kelly-Jean Kwiatkowski  
Respondent C2014365

NOTICE OF APPARENT VIOLATION &  
AGREEMENT TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners ("Board") is authorized by N. C. Gen. Stat. § 93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act ("Act") through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N. C. Gen. Stat. § 93-1, "A 'certified public accountant' is a person who holds a certificate as a certified public accountant issued to him under the provisions of this Chapter."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-3, "It shall be unlawful for any person who has not received a certificate of qualification or not been granted a practice privilege under G.S. 93-10 admitting the person to practice as a certified public accountant to assume or use such a title, or to use any words, letters, abbreviations, symbols or other means of identification to indicate that the person using same has been admitted to practice as a certified public accountant."

WHEREAS, pursuant to N. C. Gen. Stat. § 93-6, "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice."

WHEREAS, Respondent Kelly-Jean Kwiatkowski (hereinafter "Respondent Kwiatkowski") is not now, nor has she ever been, licensed as a certified public accountant in North Carolina; and

WHEREAS, Respondent Kwiatkowski, while residing and working in North Carolina, identified herself as a "CPA" to the IRS in order to obtain or maintain a Preparer Tax Identification Number ("PTIN") registration.

WHEREAS, Respondent Kwiatkowski has utilized the PTIN to provide tax services to clients while having a principal place of business in the State of North Carolina.

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WHEREAS, Respondent Kwiatkowski utilized an email address that implied she was a "CPA."

WHEREAS, Respondent Kwiatkowski identified herself as a "CPA" while residing in North Carolina.

WHEREAS, Respondent Kwiatkowski's use of the title "CPA" or "Certified Public Accountant" could constitute a violation of N. C. Gen. Stat. § 93-3 and § 93-6.

THEREFORE, Respondent Kwiatkowski and the North Carolina State Board of Certified Public Accountant Examiners hereby agree that Respondent shall immediately cease and desist from offering or using in any manner the title "CPA" or "Certified Public Accountant" in North Carolina unless and until licensed as a CPA by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners

BY: Robert N. Brooks DATE: 10/27/14  
Robert N. Brooks  
Executive Director

In lieu of civil proceedings authorized by N. C. Gen. Stat. § 93-12(16), the Board will accept Respondent's consent to this Agreement.

Consented to:  
BY: Kelly-Jean Kwiatkowski DATE: 11/24/14  
Kelly-Jean Kwiatkowski

South Carolina State York County  
Sworn to (or affirmed) and subscribed before me this day by 11/24/14.  
[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a Drivers License] [a credible witness has sworn to the identity of the principals [Signature]].

Heather Schettler  
Notary Public Signature

Notary  
Seal

Heather Schettler  
Notary Public Printed Name  
11/24/14  
Date

NC BOARD OF

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CPA EXAMINERS

11/30/15  
My Commission Expires

*North Carolina State Board of Certified Public  
Accountant Examiners*



*Resolution*

*WHEREAS, Ann J. Hinkle was hired as the Receptionist for the North Carolina State Board of Certified Public Accountant Examiners on April 6, 1987;*

*WHEREAS, she served as Receptionist until April 1, 1990, when she was promoted to Coordinator of the Professional Standards Section of the Board;*

*WHEREAS, her title was later changed to Manager of the Professional Standards Section of the Board which is her current position;*

*WHEREAS, during her tenure as Manager of the Professional Standards Section of the Board, she has faithfully and tirelessly served as a valued employee of the Board; as a peer to enforcement staff with other boards of accountancy; and as an advocate for the protection of the public and the best interests of the profession;*

*BE IT THEREFORE RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners extend their heartfelt thanks to Ann J. Hinkle for her 27 years and 8 months of dedicated service to the Board in serving the public interest and the profession and extend best wishes to her on her upcoming retirement on December 31, 2014.*

*This the 15th day of December 2014.*

*North Carolina State Board of  
Certified Public Accountant Examiners*

*Miley W. Glover*  
\_\_\_\_\_  
Miley W. Glover, CPA, President

